

MASSANUTTEN PRESBYTERIAN CHURCH PROPOSED BUDGET FOR 2008				
		2007	2008	Percentage
	BENEVOLENCES	<u>Amt. Budgeted</u>	<u>Amt. Budgeted</u>	<u>Change</u>
	Basic Presbytery Support	\$ 24,000.00		-100.0%
	Per Capita Assessment	\$ 6,749.12		-100.0%
1	Basic Support/Per Capita Assessm.		\$ 31,210.00	
2	JMU Campus Ministry	\$ 3,600.00	\$ 3,600.00	0.0%
3	Deacon's Discretionary Fund	\$ 1,000.00	\$ 1,000.00	0.0%
4	People Helping People	\$ 1,500.00	\$ 1,500.00	0.0%
5	Blue Ridge Area Food Bank	\$ 1,200.00	\$ 1,200.00	0.0%
6	Massanetta Springs	\$ 2,500.00	\$ 2,500.00	0.0%
7	Fund for Theological Ed.	\$ 2,500.00	\$ 2,500.00	0.0%
8	EMHS	\$ 250.00	\$ 250.00	0.0%
9	Preschool Scholarships	\$ 2,000.00	\$ 2,000.00	0.0%
10	Unallocated	\$ 7,400.00	\$ 10,000.00	35.1%
	Totals:	\$ 52,699.12	\$ 55,760.00	5.8%
	ADMINISTRATIVE			
20	Office Supplies & Postage	\$ 7,500.00	\$ 10,000.00	33.3%
21	Copier & Service	\$ 3,600.00	\$ 4,100.00	13.9%
22	Telephone Expenses	\$ 3,600.00	\$ 3,600.00	0.0%
23	Voicemail Expenses	\$ 400.00	\$ 400.00	0.0%
24	Internet Service	\$ 840.00	\$ 840.00	0.0%
25	Computer Upgrade	\$ 1,000.00	\$ 1,000.00	0.0%
26	Insurance Package	\$ 12,000.00	\$ 12,800.00	6.7%
27	Worker's Comp. Insurance	\$ 2,200.00	\$ 1,800.00	-18.2%
28	Capital Acquisitions	\$ 1,000.00	\$ 1,000.00	0.0%
29	Session Training & Retreat	\$ 1,500.00	\$ 1,500.00	0.0%
30	Staff Development	\$ 1,000.00	\$ 1,000.00	0.0%
	Totals:	\$ 33,640.00	\$ 38,040.00	13.1%
	CHRISTIAN EDUCATION			
40	General Expenses (Misc.)	\$ 150.00	\$ 150.00	0.0%
41	Church Sch. Lit. & Supplies	\$ 2,000.00	\$ 2,000.00	0.0%
42	Leadership Training & Retreats	\$ 250.00	\$ 250.00	0.0%
43	Church Library	\$ 250.00	\$ 250.00	0.0%
44	Small Group Ministry	\$ 250.00	\$ 250.00	0.0%
45	Disciples Bible Study	\$ 1,000.00	\$ 250.00	-75.0%
46	5th Sunday Program	\$ 750.00	\$ 750.00	0.0%
	Totals:	\$ 4,650.00	\$ 3,900.00	-16.1%
	COMMUNICATION			
50	Public Relations	\$ 1,000.00	\$ 4,000.00	300.0%
51	Pictorial Directory		\$ 4,500.00	
	Totals:	\$ 1,000.00	\$ 8,500.00	750.0%
	DEACONS			
60	College Student/Military Care Pack.	\$ 600.00	\$ 600.00	0.0%
61	Postage - notes, rem. Cards	\$ 100.00	\$ 100.00	0.0%
62	Lenten Luncheons	\$ 150.00	\$ 200.00	33.3%
63	Health Education & Supplies	\$ 200.00	\$ 200.00	0.0%
64	Presbyterian Today Subscription	\$ 50.00	\$ 50.00	0.0%
65	Nursery Supplies	\$ 500.00	\$ 500.00	0.0%
66	Mission Trips	\$ 2,400.00	\$ 2,400.00	0.0%
67	Food Pantry	\$ 1,000.00	\$ 1,000.00	0.0%
	Totals:	\$ 5,000.00	\$ 5,050.00	1.0%
		2007	2008	Percentage

	FAMILY	<u>Amt. Budgeted</u>	<u>Amt. Budgeted</u>	<u>Change</u>
70	General Expenses (Misc.)	\$ 150.00	\$ 150.00	0.0%
71	Church Lit. & Supplies (Faith Vill.)	\$ 2,000.00	\$ 1,800.00	-10.0%
72	Church Lit. & Supplies (Ch. Sch.)	\$ 800.00	\$ 800.00	0.0%
73	Special Liturgical Materials	\$ 500.00	\$ 250.00	-50.0%
74	Sr. High Fellowship	\$ 1,200.00	\$ 1,200.00	0.0%
75	Middle High Fellowship	\$ 1,200.00	\$ 1,200.00	0.0%
76	Youth Camps & Conferences	\$ 1,600.00	\$ 1,600.00	0.0%
77	Youth Mission	Self-Supporting	Self-Supporting	
78	Vacation Church School	\$ 1,250.00	\$ 1,500.00	20.0%
79	Leadership Training & Retreats	\$ 1,000.00	\$ 1,000.00	0.0%
80	Church Library - Family Resources	\$ 200.00	\$ 200.00	0.0%
81	Logos	\$ 300.00	\$ 300.00	0.0%
82	Confirmation Class	\$ 750.00	\$ 750.00	0.0%
83	Children's Church	\$ 150.00	\$ 800.00	433.3%
84	Bread for the Journey	\$ 450.00	\$ 450.00	0.0%
85	New Programs	\$ 450.00	\$ 450.00	0.0%
86	AV Equipment		\$ 400.00	
	Totals:	\$ 12,000.00	\$ 12,850.00	7.1%
	FELLOWSHIP			
90	Fellowship Act. (Kit.Supplies)	\$ 2,500.00	\$ 5,400.00	116.0%
91	Recreation	\$ 750.00	\$ 850.00	13.3%
92	Prime Timers	\$ 250.00	\$ 250.00	0.0%
	Totals:	\$ 3,250.00	\$ 6,500.00	100.0%
	OPEN DOOR			
100	General Expenses (Misc.)	\$ 4,500.00	\$ 4,500.00	0.0%
101	New Member Materials	\$ 500.00	\$ 500.00	0.0%
102	Name Tags	\$ 100.00	\$ 100.00	0.0%
	Totals:	\$ 5,100.00	\$ 5,100.00	0.0%
	PROPERTY			
110	Building Supplies & Maintenance	\$ 11,500.00	\$ 11,500.00	0.0%
111	Church Cleaning Service	\$ 25,220.00	\$ 25,220.00	0.0%
112	Manse Maintenance	\$ 500.00	\$ 1,500.00	200.0%
113	Grounds & Parking Lot	\$ 750.00	\$ 750.00	0.0%
114	Electricity	\$ 17,000.00	\$ 17,000.00	0.0%
115	Propane	\$ 15,000.00	\$ 15,000.00	0.0%
116	Water & Sewer Charge	\$ 230.00	\$ 5,500.00	2291.3%
117	Trash Collection	\$ 420.00	\$ 500.00	19.0%
118	Church Van		\$ 900.00	
	Totals:	\$ 70,620.00	\$ 77,870.00	10.3%
	Church Loan Payment	\$15,037.50/Mo.	\$ 180,450.00	
	STEWARDSHIP & FINANCE			
120	Stewardship & Development	\$ 1,500.00	\$ 1,500.00	0.0%
121	Offering Envelopes & Pledge Cards	\$ 500.00	\$ 500.00	0.0%
122	Treasurer's Expenses	\$ 455.20	\$ 463.50	1.8%
	Totals:	\$ 2,455.20	\$ 2,463.50	0.3%
		2007	2008	Percentage
	WORSHIP	<u>Amt. Budgeted</u>	<u>Amt. Budgeted</u>	<u>Change</u>

130	General Expenses (Misc.)	\$ 2,500.00	\$ 2,500.00	0.0%
131	Bulletins	\$ 1,500.00	\$ 1,500.00	0.0%
132	Supply Ministers	\$ 500.00	\$ 500.00	0.0%
133	Crossroad Pealers	\$ 225.00	\$ 225.00	0.0%
134	Youth Handbells (Spectrum)	\$ 1,000.00	\$ 1,500.00	50.0%
135	God's Children Choir	\$ 100.00	\$ 100.00	0.0%
136	Carol Choir	\$ 100.00	\$ 100.00	0.0%
137	Youth Choir	\$ 150.00	\$ 150.00	0.0%
138	Massanutten Ringers	\$ 225.00	\$ 225.00	0.0%
139	Chancel Choir	\$ 1,000.00	\$ 1,000.00	0.0%
140	Instrumental Choir	\$ 200.00	\$ 200.00	0.0%
141	Brass Band	\$ 500.00	\$ 500.00	0.0%
142	Music Conferences	\$ 1,500.00	\$ 1,500.00	0.0%
143	Handbell Supplies	\$ 250.00	\$ 250.00	0.0%
144	Music Supplies/Equipment	\$ 200.00	\$ 200.00	0.0%
145	Cont. Ed. For Music Director	\$ 600.00	\$ 600.00	0.0%
146	Cont. Ed. For Organist	\$ 600.00	\$ 600.00	0.0%
147	Organ Maintenance	\$ 2,500.00	\$ 2,500.00	0.0%
148	Music Leadership	\$ 400.00	\$ 750.00	87.5%
150	Guest Instrumentalists		\$ 2,000.00	
151	Music Appreciation	\$ 1,500.00	\$ 1,500.00	0.0%
	Totals:	\$ 15,550.00	\$ 18,400.00	18.3%
	Benev. & Committee Expense Totals:	\$ 386,414.32	\$ 414,883.50	7.4%
	STAFF SALARIES			
	Pastor			
160	Salary	\$ 40,660.00	\$ 43,000.00	5.8%
161	Housing Allowance	\$ 30,000.00	\$ 30,000.00	0.0%
162	Half of Social Security (8.284%)	\$ 5,848.50	\$ 6,047.00	3.4%
	Total:	\$ 76,508.50	\$ 79,047.00	3.3%
	Board of Pensions Payments			
163	Major Medical Insurance (19.5%)	\$ 13,767.00	\$ 14,235.00	3.4%
164	Pension Plan (11%)	\$ 7,766.00	\$ 8,030.00	3.4%
165	Death/Disability Benefit (1%)	\$ 706.00	\$ 730.00	3.4%
166	Dental	\$ 675.00	\$ 675.00	0.0%
	Total:	\$ 22,914.00	\$ 23,670.00	3.3%
	Reimbursed Church Expenses			
167	Auto Travel (\$.505/mi.) 8,000miles	\$ 3,880.00	\$ 4,040.00	4.1%
168	Continuing Education	\$ 2,000.00	\$ 2,000.00	0.0%
169	Professional Books & Publications	\$ 1,000.00	\$ 1,000.00	0.0%
170	Prof. Expenses (Cell Phone,etc.)	\$ 1,000.00	\$ 1,000.00	0.0%
	Total:	\$ 7,880.00	\$ 8,040.00	2.0%
	GRAND TOTAL:	\$ 107,302.50	\$ 110,757.00	3.2%
	Director Of Member Care			
180	Salary	\$ 34,500.00	\$ 40,000.00	15.9%
181	Social Security	\$ 2,640.00	\$ 3,060.00	15.9%
	Total:	\$ 37,140.00	\$ 43,060.00	15.9%
	Reimbursed Church Expenses			
182	AutoTravel (\$.505/mi.) 6,200 miles	\$ 3,000.00	\$ 3,130.00	4.3%
183	Continuing Education	\$ 1,000.00	\$ 1,000.00	0.0%
184	Professional Books & Publications	\$ 500.00	\$ 500.00	0.0%
185	Annuity	\$ 4,000.00	\$ 4,000.00	0.0%
	Total:	\$ 8,500.00	\$ 8,630.00	1.5%
	GRAND TOTAL:	\$ 45,640.00	\$ 51,690.00	13.3%
		2007	2008	Percentage
	DCE (11 Mo.)	<u>Amt. Budgeted</u>	<u>Amt. Budgeted</u>	<u>Change</u>
190	Salary (\$39,000)		\$ 35,750.00	

191	Social Security		\$	2,735.00	
	Total:		\$	38,485.00	
	<u>Board of Pensions Payments</u>				
192	Major Medical Insurance (19.5%)		\$	6,971.25	
193	Pension Plan (11%)		\$	3,932.50	
194	Death/Disability Benefit (1%)		\$	357.50	
195	Dental		\$	303.00	
	Total:		\$	11,564.25	
	<u>Reimbursed Church Expenses</u>				
196	Auto Travel (\$.505/mi.) 4,000miles		\$	1,833.00	
197	Continuing Education		\$	917.00	
198	Professional Books & Publications		\$	458.00	
	Total:		\$	3,208.00	
	GRAND TOTAL:		\$	53,257.25	
	Office Manager				
200	Salary (\$13.95/hr. @ 140hr/mo.)	\$	22,680.00	\$	23,400.00
201	Social Security	\$	1,643.00	\$	1,790.00
	Total:	\$	24,323.00	\$	25,190.00
	<u>Board of Pensions Payments</u>				
202	Major Medical Insurance (19.5%)	\$	6,071.33	\$	6,210.75
203	Pension Plan (11%)	\$	2,494.80	\$	2,574.00
204	Death/Disability Benefit (1%)	\$	226.80	\$	234.00
205	Dental	\$	330.00	\$	330.00
	Total:	\$	9,122.93	\$	9,348.75
	GRAND TOTAL:	\$	33,445.93	\$	34,538.75
	Finance/Membership Secretary				
210	Salary	\$	8,976.00	\$	36,000.00
211	Social Security	\$	687.00	\$	2,754.00
	Total:			\$	38,754.00
	<u>Board of Pensions Payments</u>				
212	Major Medical Insurance (19.5%)			\$	7,020.00
213	Pension Plan (11%)			\$	3,960.00
214	Death/Disability Benefit (1%)			\$	360.00
215	Dental			\$	330.00
	Total:			\$	11,670.00
	GRAND TOTAL:	\$	9,663.00	\$	50,424.00
	Choir Director				
220	Salary	\$	14,745.00	\$	15,200.00
221	Social Security	\$	1,128.00	\$	1,163.00
	Total:	\$	15,873.00	\$	16,363.00
	Organist				
230	Salary	\$	10,895.00	\$	11,250.00
231	Social Security	\$	833.00	\$	861.00
	Total:	\$	11,728.00	\$	12,111.00
	Treasurer				
240	Salary	\$	4,300.00	\$	4,440.00
241	Social Security	\$	329.00	\$	340.00
	Total:	\$	4,629.00	\$	4,780.00
	Nursery Caregiver				
250	Salary (\$11.35/hr. @ 3.5 hrs/wk.)	\$	2,002.00	\$	2,065.00
251	Social Security	\$	153.00	\$	158.00
	Total:	\$	2,155.00	\$	2,223.00
	TOTAL SALARIES:	\$	230,436.43	\$	336,144.00
			2007		2008
	TOTAL BENEV. & OPERATING		Amt. Budgeted		Amt. Budgeted
	EXPENSES + SALARIES	\$	616,850.75	\$	751,027.50
					Percentage Change
					21.8%

